



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, July 21, 2010 at 8:45 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	August 18, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
Robert Mosch, Professional Member, Secretary
James Cohee, Professional Member
Judith Scarborough, Professional Member
Michael Wollaston, Professional Member
Robert Paretta, Educational Member
Sharron Cirillo, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Carmetah Murray, Public Member
Gary Pippin, Public Member

ALSO PRESENT

Kim Hurley, Court Reporter
Barbara Gadbois, State DAG
Nancy Wolf
Patrick McGrory

CALL TO ORDER

Mr. Doane called the meeting to order at 9:15 a.m.

REVIEW OF MINUTES

A motion was made Ms. Cirillo, seconded by Mr. Cohee to approve the June 16, 2010 minutes as amended. The motion was unanimously carried.

UNFINISHED BUSINESS

Propose to Deny Hearing-Maia Lam

Due to lack of notification to Ms. Lam at her new address, the hearing will be rescheduled for the September meeting.

Disciplinary Hearing-Nancy Wolf

Ms. Heeney, Deputy Attorney General representing the Board of Accountancy stated the purpose for the hearing was based on a complaint filed Office of the Attorney General stating that Ms. Wolf violated 24 DelC. Section 106 (a), holding herself out as a certified public accountant without having obtained a permit to practice in Delaware.

Board members were introduced. Mr. Doane, contact person for the Board, was recused from the hearing.

Ms. Heeney marked into evidence, Stated Exhibit 1, a packet of documents which included copies of: the complaint, December 2007 notice proposing to deny Ms. Wolf's application, February 2008 notice of the propose to deny hearing, May 13, 2008 letter from Ms. Wolf requesting her permit application be withdrawn, and copies of two complaints, with documentation, filed with the Division of Professional Regulations.

Ms. Gadbois, State Deputy Attorney General, and Mr. McGrory, attorney for Ms. Wolf gave opening statements.

Ms. Letterman was sworn in by the court reporter and gave testimony.

Ms. Wolf was sworn in by the court reporter, gave testimony and answered questions of the Board concerning unlicensed practice.

Ms. Gadbois, in closing, stated that based on the evidence presented, Ms. Wolf has been practicing accounting in Delaware for thirteen years without a license.

Mr. McGrory, in closing, stated that Ms. Wolf tried to work to obtain the experience required for a Delaware permit to practice.

A motion was made by Mr. Mosch, seconded by Ms. Cirillo to go off the record and into deliberations. The motion was unanimously carried.

A motion was made by Ms. Scarborough seconded by Mr. Wollaston to go back on the record.

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough that Nancy Wolf was found guilty of the allegations in the complaint, her certificate is suspended for 2 years, with suspension beginning as of date of the hearing (July 21). Suspension shall be lifted only upon further order of the Board. In addition, fined \$20,000, \$5,000 for each offense of holding herself out as a CPA, which consisted of letterhead, website, business card and telephone book listing. \$5,000 shall be paid within 30 days of date of order, remaining \$15,000 within 6 months of date of order. Ordered to remove all references to the CPA designation from her letterhead, website, business cards, telephone book listing, and any other documentation, including but not limited to business communications, tax returns and signage. Ordered to submit to the board, on an annual basis, her letterhead, printout of website, business card and telephone book listing. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Cohee to go off the record.

Verbatim testimony was taken by a court reporter.

Re-Review of Application(s)

A motion was made by Mr. Doane seconded by Ms. Cirillo to approve the application of Christopher Kelliher, Dana Wattay, Sarah Uku and to again table the applications of Dong Won Kim and Jill Kienzie to allow time for the Board to receive the requested documentation and propose to deny the application of John Spahn. The motion was unanimously carried.

Propose to Deny Applications

A motion was made by Ms Cirillo, seconded by Mr. Cohee to propose to deny the applications of Tabatha Davis, Junsu Kim and Limestone Group since they did not submit additional documentation as requested by the Board. The motion was unanimously carried.

Final Denial of Application

A motion was made by Ms. Cirillo, seconded by Mr. Mosch to deny the application of Hei Man Leung since there was not response from the Board's notice that they had propose to deny the application. The motion was unanimously carried.

Compliance to Decision & Order-Ralph Estep

No documents to review.

Review of Consent Order Agreement

The Board reviewed the Consent Order of Stephen Sassi. The Consent Order states that Mr. Sassi plead guilty to one count of wire fraud in violation of Title 18 and agreed with the Office of the Attorney General that his license should be revoked.

A motion was made by Mr. Paretta, seconded by Ms. Cirillo, to approve the Consent Order as submitted and revoke his license. The motion was unanimously carried.

Disciplinary Hearing Complaint 04-06-09 & 04-10-09-KPMG, LLP

The hearing will be scheduled for the January 2011 meeting.

Propose to Deny Hearing-Shawn Rozario

At the request of Mr. Rozario, the Board will schedule a propose to deny hearing for the September 15, 2010.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms. Mosch, seconded by Mr. Cohee to ratify the applications of Taeko Ninomiya, Dong-Hoon Lee, Manvinder Kaur, Takako Nakamura, Judith Gibson, Junghyun Kwak, Daisuke Ishihara, Young Gyu Lee, Matthew Cestaro, Howard Kung, Ying Huang, Rudsel Sophia, and Daniel Chung. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Doane, seconded by Ms. Cirillo, to approve the applications of Yoshiki Kawahara Yukiko Fujiya, Rajeev Bhatia, Svetlana Kazlova, Yelena Sandler, Lisa Muldoon, Hiromi Iseji, Hiroshi Kikuchi, Naho Morita and to table the applications of Avril Pinder pending receipt of cpe taken in the 2 preceding years, Durga Ray pending a completed application, Li June Day pending receipt of a detailed experience affidavit and Mathews Chacko pending receipt of the required cpe. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Doane, seconded by Mr. Mosch to approve the applications of Cheryl D'Souza, Yuanyuan Jiang, Lori Donahue, Leany Perez, Wei Hsu, Martha Daba, Joey Kaying Siu, Fai Lin Lam, Chun-Yu Chang, Brian Walters, Weibo Li, Javier Casbona, Quell Garry, Thomas DeEgidio, Hyung Suk Jo, Victoria Fortunato, John Lingo, Sunayna Samtani and table the application of Rashid Riaz pending receipt of an experience affidavit. The motion was unanimously carried.

Review of Firm Permit Application

A motion was made by Mr. Doan, seconded by Ms. Cirillo to approve the firm permit application of Howard Winbrow, CPA and Wendy CPA, LLC. The motion was unanimously carried.

Complaints

- 04-02-08 – Hearing Postponed
- 04-03-08 – Forwarded to Office of Attorney General
- 04-05-08 – Assigned
- 04-07-08 – Hearing Rescheduled July 21, 2010
- 04-08-08 - Forwarded to Office of Attorney General

04-09-08 - Forwarded to Office of Attorney General

04-12-08 - Forwarded to Office of Attorney General

04-13-08 – Closed

04-14-08 - Closed

04-15-08 – Forwarded to Office of Attorney General

04-16-08 – Forwarded to Office of Attorney General

04-01-09 – Hearing Rescheduled July 21, 2010

04-03-09 – Assigned

04-04-09 - Hearing Scheduled August 18, 2010

04-05-09 – Review of Consent Order

04-06-09 – Forwarded to Office of Attorney General

04-07-09 – Forwarded to Office of Attorney General

04-08-09 – Assigned

04-09-09 - Assigned

04-10-09 – Forwarded to Office of Attorney General

04-11-09 – Assigned

04-12-09 – Assigned

04-01-10 – Assigned

04-02-10 – Assigned

04-03-10 – Assigned

04-04-10 – Assigned

04-05-10 – Assigned

04-06-10 – Assigned.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

Ms. Cirillo informed the Board that the Division would be implementing a disciplinary hearing officer. This new procedure would handle complaints such as unlicensed practice where the hearing officer determines if someone has violated the rules or law and if so, the penalty and/or sanction(s) which leave the Board out of the disciplinary process.

Ms. Cirillo expressed her concerns especially after the sanctions issued by the Board at today's hearing and would like to discuss this change with the Division's Director, James Collins, at the next meeting.

Ms. Scarborough informed the Board that she would not be attending the August meeting.

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, August 18, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Doane, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 12:20 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III